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TAB A

CONTROLS

DETAILS OF PROOFS OF COMPUTATIONS

1. Earnings

- a. Upon completion of computation of earnings, the cards will be tabulated for proof. A total of hours for each annual salary category will be accumulated and the computation proved by multiplying the accumulated regular, overtime, holiday, and night differential hours by the applicable rates.
- b. The grand total of hours by type will be accumulated and balanced to the Hour Control established by Payroll Branch.
- c. (1) Post the total amount of each of the following to the Payroll Control Register:
 - (a) Regular Pay
 - (b) Overtime Pay
 - (c) Holiday Pay
 - (d) Night Differential Pay
 - (e) Other Pay (TCOLA etc.)
 - (f) Total Other Pay (items b thru e inclusive)
 - (g) Gross Pay
- (2) In subsequent processing, whenever these items are involved, they are balanced to the Payroll Control Register.

2. Deductions

- a. Upon completion of computation of deductions the cards will be tabulated for proof. The amounts of the following items will be accumulated for each annual salary category.
 - (1) Annual Salary
 - (2) Regular Pay
 - (3) Total Other Pay
 - (4) Gross Pay
 - (5) Tax
 - (6) Retirement
 - (7) FICA
 - (8) Bonds
 - (9) Insurance
 - (10) Total Other Deductions
 - (11) Net Pay
 - (12) Number of Insurance Waivers
 - (13) Number of Employees
 - (14) Number of Tax Exemptions
 - (15) Additional Tax Deductions (zero exemptions)

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b. The computation will be proved as follows:

(1) Items balanced to Payroll Control.

- (a) Regular Pay
- (b) Total Other Pay
- (c) Gross Pay

(2) Items computed for proof.

- (a) $(\text{Gross Pay}) - (\text{Number tax exemptions} \times \$26.00) \times (18\%) \div (\text{additional tax deductions}) = \text{Tax}.$
- (b) $(\text{Gross Pay} \times 2\%) = \text{FICA}.$
- (c) $(\text{Regular Pay} \times 6\%) = \text{Retirement}.$
- (d) 1. $(\text{Number of employees with insurance}) \times (\text{thousands of dollars of annual salary}) \div (\text{Number of employees with insurance}) \times (.25) = \text{Insurance}.$
2. The number of employees with insurance is not added when the annual salary is an even thousands of dollars (Example: \$8,000).
- (e) $(\text{Gross}) - ((\text{Tax}) \div (\text{Retirement or FICA}) \div (\text{Bonds}) \div (\text{Other}) \div (\text{Insurance})) = \text{Net Pay}.$

(3) (a) Post the total amount of each of the following on the Payroll Control Register.

- 1. Tax
- 2. FICA
- 3. Retirement
- 4. Insurance
- 5. Net Pay

(b) In subsequent processing, whenever these items are involved, they are balanced to the Payroll Control Register.

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CONTROL REGISTERS

1. Master Card Control: A perpetual control of the items being effected each pay period by permanent actions.
2. Hour Control:
 - a. Established by Payroll Branch upon receipt of Time and Attendance Cards for regular, overtime, holiday, and night differential hours.
 - b. Time and Attendance Card hours are reconciled with the Hour Control by batch.
 - c. Earnings card hours are balanced to total hours for regular, overtime, holiday, and night differential hours.
3. Payroll Control: Established each pay period from information posted from the Hour Control, Master Card Control and from the computations of earnings and deductions.

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Items	EXCEPTION METHOD PRESENT		COMPUTATION METHOD PROPOSED	
	Controlled	Computed	Controlled	Computed
1. Master Card Control			X	
a. Employees Numbers			X	
b. Annual Salary			X	
c. Number Employees			X	
d. Number Ins. Waivers			X	
e. Bond Deductions	X		X	
f. Other Earnings	X		X	
g. Other Deductions	X		X	
2. Hours			X	
a. Regular			X	
b. Overtime	X		X	
c. Night Differential	X		X	
d. Holiday	X		X	
3. Earnings Amounts				X
a. Regular	X			X
b. Overtime		X		X
c. Holiday		X		X
d. Night Differential		X		X
e. Other	X		X	
f. Gross	X			X
4. Deductions Amounts				X
a. Retirement	X			X
b. Tax	X			X
c. FICA	X		X	
d. Bonds	X			X
e. Insurance	X		X	
f. Other	X			
5. Net Pay	X			X

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